App F IX 4

Previous References

1946 47
(Mul)

File No 68-46
Serial Nos 21-23

Later References
Ml 88-48 (90, 91)

GENERAL AND REVENUE SECRETARIAT

Serial Nos
Three

Part B for Govt

SUBJECT

Levy of octroi duty on tobacco in beedis and cigrettes and Cement in Chickballapur Municipality

A 98-30-31 & 11.1.45

The Dist Collector &
Comptroller to for
Sanction the

4449/2 mL 68-46

Letter No AS-C 468/46-47 Dy 2-12-46 from the Dy Commr, Kolar Dt, requesting sanction to the levy of octroi duty on tobacco in Bidis tegarettes & Cement in the municipal towns at the rates noted therein

1 The following are the rates finally approved by the meeting at their meeting held on 27-2-46, this rate was fixed after considering the objection petitions received in this behalf.

(Remarks) 2 Submitted with a draft Co. for orders.

10/12

3 There is a file in which an amendment is proposed to Schedule II of the Mysore Town Municipalities levy octroi on re cigarettes manufactured

Pl put up that file

10/12/46

4 Submitted

11/12

The Connected file is linked herewith

It will be seen from the linked file that, in connection with the levy of octroi on tegarettes, bidis in the very municipality, a case was taken up before the High Court who were pleased to observe that the by-laws framed by the Mun

4447

for the purpose of levying excise duties
limited under the terms of the Statute (Imposition
only to "Tobacco" but not to articles manufactured
out of it. A Bill for amending the Customs Act
1933 in this behalf has been prepared; but
it has yet to go before the Privy Council and
until this is passed into Law, excise
cannot be levied on Beedis &
Cigarettes as now proposed by the Finance Member
in his Budget speech.

May it be allowed accordingly?

CE 12

B

May be allowed

OFFICE OF THE MINISTER FOR REVENUE
No 4520
Dated 18.12.46

It is proposed to levy excise on cement at the rate of 8 pies per rupee ad valorem (may be enhanced) being brought under class VIII of Schedule II of the Supreme Tariff Act by S 33 (3) as an article used in the construction of buildings. But it is not specified under class IV of the above schedule. The previous formalities in the case have been observed.

8 pies are for orders
perusal 11/12/46

May be allowed as above. Cement could be subjected to excise. Proposal (re Beedies & Cigarettes) not feasible at present. Minister for Revenue & Customs

9/12/46

ML 68—46 4449/2

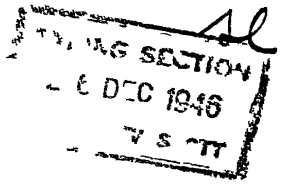
Subd with 2 drafts for appl

25/12

1) Oppose

2) If I decide to contest file reply to be framed by me

Attended to 26/12/46



SL 22

To The Dy Commr, Kolar Dt
Mdl Compl

No L 9830-1 Dy 11—47

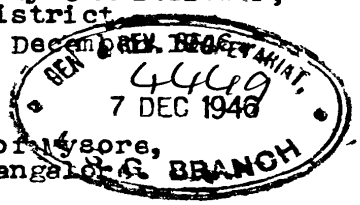
Sanctions the levy of octroi on cement at the rates proposed

SL 23 To The Dy Commr Kolar Dt

No L 9832 Dy 11—47

States that for the reasons stated that octroi cannot be levied on bricks & cigarettes as proposed

A5.C.468/46-47 Office of the Deputy Commissioner,
Enc. one file. Kolar District,
Kolar dated 2nd December 1946



To

The Secretary to Government of Mysore,
Revenue Department, Bangalore.

Subject:- Levy of octroi duty on tobacco in Beedies and Cigarates and Cement in Chickballapur Municipality.

Sir,

In forwarding herewith the file of records received from the President, Chickbalapur municipal council with his No. H C.63/45-46 dated 10-10-1946 on the above subject, I have the honour to state that the municipal council in their resolution dated 18-12-45 proposed to levy octroi duty on Beedies, Cigarates and Cement that was imported in the municipal limits of the town, at the rate noted in the margin and published a notification calling for objections to the proposed levy of the tax. In response to the notification Basappa and others of the town filed on objection petition on 20-1-1946 stating that the rate of octroi duty proposed on cigarates is high and that a reasonable rate as is prevolent in other local bodies may be levied The council at their meeting held on 27-2-1946 have considered the objection to the levy of octroi duty

Beedi 0 1 0 0
Cigarates for(100) 0 4 0 3 in a rupee.
Cement

Beedi (1000) 0 2 0
Cigarettes (1000) 0 0 3 in rupee.
Cement

and they have resolved that marginally noted rates may be levied. They have reduced the ~~a rupee~~ rate of levy on cigarates by 50% and they have thus met the objections of the petitions.

The rates proposed by the council are modest and I request that sanction of Government may kindly be obtained to the resolution of the council dated 27-2-46 proposing to levy octroi duty on Beedies, Cigarates and Cement as the necessary preliminary acti has been taken as required by rules.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District.

G R S App F VI—G 2]

SUBJECT

2 dfts

Draft I

Diary No of letter replied to

Section M

File No 68-46

Serial No 22

General and Revenue Secretariat

( )

the *19*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 4/1/ 1947

Read— Letter No A S C 468/46-47 dy 2-12-46 from the Dy Comm^r, Kolar Dt, requesting sanction to the resolution dated the 27th Feby 1946 of the Chickballapur town mal cl, to levy octroi on tobacco in bidies & cigarettes and Cement in the mofy at the rates noted in the margin and adding that necessary formalities have been observed in this behalf

P.T.O

Signed by Mr G R R.

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette English Part?

(iv) translated?

v) placed at the disposal of the Press?

(vi) published in the Gazette Kannada Part?

Order thereon.—No.

+ Bidies Rs 0-1-0 per 1000
Cigarettes " 0-2-0 per 1000
Cement " 0-0-3 ~~one rupee~~ per shpee ad Valorem

Order No L9830-31 d 11/1/47

Sanction is accorded to the
levy of octroi on cement
at the rate proposed by the mil Cl.
The levy may be brought under class VIII of Schedule
II of the Mysore Town Inties Act 1933 & included
on the list of
dutiable
articles

From
For Secy to Govt
Mkts Rev Deptt

To The Dy Comm, Kolar Dt (W.R)
The Comptroller

List of Enclosures

Copied by
Examined by

WD 03696—GPB—30 000—2 2 40

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

R E A D:-

Spare

Letter No.A5.C.468/46-47 dated 2nd December 1946 from the Deputy Commissioner, Kolar District, requesting sanction to the resolution dated the 27th February 1946 of the Chickballapur Town Municipal Council, to levy octroi on tobacco in beedies and cigarettes and cement in the municipality at the rates noted in the margin and

1. Beedies @ Rs.0-1-0 per 1000 2. Cigarettes 0-2-0 " 1000 3. C e m e n t 0-0-3 per Rupee advalorum.	adding that necessary formalities have been observed in in this behalf:

****

ORDER NO. L9830-31/M 68-46-22

DATED, BANGALORE, THE 11th JANUARY 1947

Sanction is accorded to the levy of Octroi on cement at the rate proposed by the Municipal Council.

The levy may be brought under class VIII of Schedule II of the Mysore Town Municipalities Act 1933 and included in the list of dutiable articles.

for SECRETARY TO GOVERNMENT
REVENUE DEPARTMENT

To

The Deputy Commissioner, Kolar District (With Records)
The Comptroller to Government of Mysore.

Appendix F G —1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the 194

Date of issue 11/1/47

Signed by Mr G.R.R

List of enclosures

Copied by

Examined by

Draft II

Section M1 2 dft

File No 68 46

Serial No 2 J

No L 9832

To

The Dy Commr Kolar Dt,

Sir,

In Continuation of G.O No L 9830-31/ml 68-46-2 J dt 11/1/47 sanctioning the levy of octroi on cement, I am the Chick-ballapur Town Mcply, I am directed to state that the Byelaws framed by the municipality for the purpose of levying octroi can be limited under the terms of the Mysore Town Mcpties Act 1933, only to "Tobacco" but not to articles manufactured out of it, & that a Bill for amending the Town Mcpties Act 1933 in this behalf

WD 0274—GPB—2J 000—24 6 46

has been prepared & it has yet to
go before the R.A. I am therefore
to state that until the above Bill
~~for imposing an amendment~~ is passed
into Law, no duty cannot be levied
on Beedies & Cigarettes as now proposed

I have etc

Jim

Hon Secy to Govt

Ulb Rendell